



Charitable Contributions

General Rules for Cash Contributions

Less than \$250: Starting in 2007, per contribution, a canceled check or legible account statement detailing the date, amount, and to whom paid or a receipt or letter from the qualified organization showing the same is **required** for all contributions. ***Undocumented contributions of cash are no longer allowed.***

\$250 and Over: Per contribution, you must obtain an acknowledgment from the organization. An acknowledgment must be written and include: 1) A description of the property donated 2) Whether the organization gave you anything in return, and if so, a good faith estimate of the value of items received. An acknowledgment must be received prior to the filing date of the tax return (including extensions).

General Rules for Non-Cash Contributions

For non-cash contributions, you must get a receipt from the organization showing the following: 1) The name of the charitable organization, 2) The date and location of the charitable contribution, and 3) A reasonably detailed description of the property. A receipt is not required where it is impractical (for example: an unattended drop site), however, a statement should be written with the above information.

In addition to the previous information, the fair market value of the contribution and how it was calculated (thrift shop value), the cost or basis of the property, the amount you will claim as a deduction, and if there were any terms attached to the donation.

If the contribution is over \$250, all of the above, and a written acknowledgement from the qualified organization including: 1) a description of the property donated and 2) whether the organization gave you anything in return, and if so, a good faith estimate of the value of items received (this must be received before the tax filing deadline, including extensions).

If the contribution is over \$500, all of the above, and 1) a description of how the property was acquired, 2) the date the property was acquired, 3) the cost basis of the property and any adjustments, and 4) how the value of the contribution is determined (thrift shop value, appraisal, purchase, etc).

If the contribution is over \$5000, all of the above and, an appraisal is required. Note: There is not a "limit" of \$5000 on non-cash contributions. \$5000 is the threshold requiring an appraisal of one donated item or a group of similar items. For example, if you donated two separate diamond rings, each \$3000 in value, an appraisal is still required because they are in a similar class and the total is over \$5000. Appraisal fees are deductible on Schedule A in the Misc 2% section. The fees are not considered part of the donation.

****Effective for charitable contributions of clothing or household items after August 17, 2006, no deduction will be allowed for Fair Condition items or smaller items of minimal monetary value, such as socks and undergarments.***

Volunteer Expenses & Miscellaneous

You may deduct expenses incurred for volunteer work provided to qualified organizations. They must be directly related to the activity sponsored by the organization, unreimbursed, and not personal, living or family expenses. There are no deductions for the value of your time. Mileage is deductible as charitable mileage, so keep track of mileage as well.

There are special rules for travel expenses, conventions, large donations, business property, inventory, appreciated property, partial interest and property subject to debt. Contact our office about any of these.

Special Rules for Vehicle Donations

The contribution of a vehicle with a fair market value over \$500 is generally limited to what the charity sells the vehicle for rather than the FMV or "Blue Book" value. The organization is required to supply the following information to the donor: 1) the donor's name and taxpayer ID number, 2) the vehicle identification number, 3) the date of contribution 4) the gross proceeds from the sale, 5) a statement the deduction amount cannot exceed the proceeds from the sale, and 6) a statement the sale was made in an arm's-length transaction between unrelated parties. This must be provided to the donor within 30 days of the sale and must be attached to the donor's tax return.

If the organization retains and uses the vehicle for its exempt purpose or makes significant improvements prior to sale, the FMV can still be used. The charitable organization is required to provide the donor with a letter within 30 days stating the use of the vehicle.

Non-Cash Charitable Contribution Worksheet

Date: _____ Organization: _____ Address: _____

The following tables are estimates only. Actual FMV could vary significantly.

Women's Clothing

	Excellent Condition				Average Condition				Subtotal
		Qty		Amount		Qty		Amount	
Bathrobe	18.00	x	=		9.00	x	=		
Blouse-Long Sleeve	15.00	x	=		7.50	x	=		
Blouse-Short Sleeve	12.00	x	=		6.00	x	=		
Boots	24.00	x	=		12.00	x	=		
Coats	40.00	x	=		20.00	x	=		
Dress-Casual	38.00	x	=		19.00	x	=		
Dress-Formal	50.00	x	=		25.00	x	=		
Handbags	12.00	x	=		6.00	x	=		
Hats	10.00	x	=		5.00	x	=		
Jeans	15.00	x	=		7.50	x	=		
Shoes-Casual	10.00	x	=		5.00	x	=		
Shoes-Formal	20.00	x	=		10.00	x	=		
Skirts	16.00	x	=		8.00	x	=		
Slacks	20.00	x	=		10.00	x	=		
Suits	60.00	x	=		30.00	x	=		
Sweaters	18.00	x	=		9.00	x	=		
Swimsuits	15.00	x	=		7.50	x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		

Men's Clothing

	Excellent Condition				Average Condition				Subtotal
		Qty		Amount		Qty		Amount	
Bathrobe	18.00	x	=		9.00	x	=		
Belts-Leather	10.00	x	=		5.00	x	=		
Boots	20.00	x	=		10.00	x	=		
Jackets	42.00	x	=		21.00	x	=		
Jeans	18.00	x	=		9.00	x	=		
Overcoats	60.00	x	=		30.00	x	=		
Shirt-Long Sleeve	15.00	x	=		7.50	x	=		
Shirt-Short Sleeve	12.00	x	=		6.00	x	=		
Shoes-Casual	10.00	x	=		5.00	x	=		
Shoes-Formal	20.00	x	=		10.00	x	=		
Slacks	15.00	x	=		8.00	x	=		
Suits	75.00	x	=		37.50	x	=		
Sweaters	18.00	x	=		9.00	x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		

Children's Clothing

	Excellent Condition				Average Condition				Subtotal
		Qty	Amount			Qty	Amount		
Boots	11.00	x	=		6.00	x	=		
Coats	22.00	x	=		11.00	x	=		
Dress-Casual	8.00	x	=		4.00	x	=		
Dress-Formal	15.00	x	=		7.50	x	=		
Jeans	13.00	x	=		6.50	x	=		
Pants	10.00	x	=		5.00	x	=		
Shirts	9.00	x	=		4.50	x	=		
Shoes-Casual	8.00	x	=		4.00	x	=		
Shoes-Formal	14.00	x	=		7.00	x	=		
Snowsuits	20.00	x	=		10.00	x	=		
Sweaters	8.00	x	=		4.00	x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		

Furniture

	Excellent Condition				Average Condition				Subtotal
		Qty	Amount			Qty	Amount		
Bed-Single & Dbl	100.00	x	=		50.00	x	=		
Bed-King & Queen	200.00	x	=		100.00	x	=		
Chair-Upholstered	100.00	x	=		50.00	x	=		
Chest	150.00	x	=		75.00	x	=		
China Cabinet	225.00	x	=		115.00	x	=		
Coffee Table	75.00	x	=		37.50	x	=		
Crib w/ Mattress	100.00	x	=		50.00	x	=		
Desk	180.00	x	=		90.00	x	=		
Dresser	195.00	x	=		95.00	x	=		
End Tables	75.00	x	=		37.50	x	=		
Floor Lamp	50.00	x	=		25.00	x	=		
Folding Bed	75.00	x	=		37.50	x	=		
Formal Dining Set	300.00	x	=		150.00	x	=		
Headboard-Single	95.00	x	=		45.00	x	=		
Headboard-Others	150.00	x	=		75.00	x	=		
Hutch	375.00	x	=		180.00	x	=		
Kitchen Table Set	135.00	x	=		75.00	x	=		
Mattress-Sgl & Dbl	100.00	x	=		50.00	x	=		
Mattress-King & Qn	150.00	x	=		75.00	x	=		
Playpen	35.00	x	=		17.50	x	=		
Studio Couch	225.00	x	=		110.00	x	=		
Sofa	200.00	x	=		115.00	x	=		
Sofa-Sleeper	295.00	x	=		150.00	x	=		
Table Lamp	25.00	x	=		12.50	x	=		
		x	=			x	=		
		x	=			x	=		

Appliances

	Excellent Condition				Average Condition				Subtotal
		Qty		Amount		Qty		Amount	
Clock Radio	8.00	x	=		4.00	x	=		
Dryer	180.00	x	=		90.00	x	=		
Range	300.00	x	=		150.00	x	=		
Refrigerator	200.00	x	=		100.00	x	=		
Stereo System	200.00	x	=		100.00	x	=		
TV-B&W	40.00	x	=		20.00	x	=		
TV-Color	175.00	x	=		90.00	x	=		
Vacuum	60.00	x	=		30.00	x	=		
Washing Machine	250.00	x	=		125.00	x	=		
		x	=			x	=		
		x	=			x	=		

Dry Goods

	Excellent Condition				Average Condition				Subtotal
		Qty		Amount		Qty		Amount	
Bedspreads	50.00	x	=		25.00	x	=		
Blankets	15.00	x	=		7.50	x	=		
Curtains	10.00	x	=		5.00	x	=		
Drapes	40.00	x	=		20.00	x	=		
Pillow	8.00	x	=		4.00	x	=		
Sheets-Set	12.00	x	=		6.00	x	=		
Throw Rugs	16.00	x	=		8.00	x	=		
Towel	4.00	x	=		2.00	x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		

Miscellaneous

	Excellent Condition				Average Condition				Subtotal
		Qty		Amount		Qty		Amount	
Bicycle	65.00	x	=		35.00	x	=		
Books	5.00	x	=		2.50	x	=		
Coffee Mugs	2.00	x	=		1.00	x	=		
Dinner Plate	3.50	x	=		2.00	x	=		
Fishing Rod	15.00	x	=		7.50	x	=		
Glasses-Drinking	2.50	x	=		1.50	x	=		
Golf Clubs	200.00	x	=		100.00	x	=		
Pans and Pots	5.00	x	=		2.50	x	=		
Toaster	10.00	x	=		5.00	x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		
		x	=			x	=		

*The new tax code does not allow a deduction for the donation of fair condition or small items such as bras, underpants, or socks. If donating a fair condition large item, an appraisal must be obtained for the item.

Notes

Updated 10-02-09

